

Audit Issues and Closure Report

Client Name: Cust

Audit No: CUS25-1 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

Sl No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
1	wp001	Critical Audit Matter (CAM)	Yes	Deviations/Exceptions Noted	Conclusion	Examination	Open		